



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RO-2

Jeffrey L. Plathe, Treasurer
Southern Minnesota Sugar
Cooperative Political Action
Committee
P.O. Box 500
Renville, MN 56284

NOV 21 1995

Identification Number: C00166348

Reference: Mid-Year Report (1/1/95-6/30/95)

Dear Mr. Plathe:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Line 11(a)(i) of the Detailed Summary Page of your report discloses a total of \$40,336.96 in itemized contributions from individuals. The sum of the entries itemized on Schedule A, however, indicates the total to be \$40,130.57. Please amend your report to clarify the discrepancy.

-Schedule A of your report appears to disclose receipts of joint contributions from individuals. Generally, these types of contributions are to be attributed to each individual on an equal basis. Each person who has contributed in excess of \$200 since January 1 should be identified by name, address, occupation, name of employer, amount of contribution, and aggregate total on Schedule A. 11 CFR §110.1(k) Please refer to the enclosed sample method of reporting joint contributions and amend your report by providing the omitted information.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Donald L. Averett
Senior Reports Analyst
Reports Analysis Division

Appreciated Goods

When a committee receives an in-kind contribution whose value may appreciate over time, such as stock or artwork, special reporting rules apply:

- Itemize the initial gift, if necessary, as a memo entry on Schedule A (see "When to Itemize Receipts," on page 29). Under "Amount," report the fair market value of the contribution on the date the item was received. Do not include that amount in the total for Line 11(a)(i) on the Detailed Summary Page.
- Once the item is sold, report the sale price as a contribution on Line 11(a)(i) if the purchaser is known or as an "other receipt" on Line 15 if the purchaser is unknown. Itemize the transaction on Schedule A if necessary.

See also AO 1889-6.

Joint Contributions

A joint contribution is made by a single check that bears two signatures. A check with one signature may also be a joint contribution if an accompanying form or letter, signed by both contributors, instructs the committee to treat it as a joint contribution. (A check drawn on a joint bank account but signed by only one person does not qualify as a joint contribution. Attribute the full amount of such a check only to the person who signed it. Alternatively, a reattribution may be sought using the procedures described below.)

For the purposes of itemization, report a joint contribution as though the joint contributors had given separately.

A joint contribution is itemized in Items A and B in the illustration above. In this case, the committee received a \$1,000 check from a married couple, signed by both spouses. Because there were no instructions as to how to attribute the check, the committee must divide it equally between the two spouses—\$500 from each. 110.1(k)(2).

By contrast, if the committee received instructions to attribute \$100 to the husband and \$900 to the wife, the committee would itemize the wife's contribution. The husband's \$100 contribution would have to be itemized only if he had previously given more than \$100 in the same calendar year, since his total contributions would then aggregate over \$200 (see Items C and D in the illustration).

JOINT CONTRIBUTIONS

SCHEDULE A		FINANCED RECEIPTS	NAME OF PAC
Contributions from Individuals			
<small>Any information copied from such Reports and Statements may not be used or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.</small>			
NAME OF COMMITTEE OR PAC National Organization PAC 000000001			
A. Full Name, Mailing Address and ZIP Code George G. Treadwell 478 Pine Street City, State ZIP <small>Receipt Per: <input type="checkbox"/> Person <input checked="" type="checkbox"/> Consaltee <input type="checkbox"/> Other (Specify)</small>		Name of Donor National Organization Inc. Duties Marketing Director Aggregate Year-to-Date > \$ 500.00	Date Rec'd. 7/3/94 Amount of Rec'd. \$500.00
B. Full Name, Mailing Address and ZIP Code Mary P. Treadwell (Name as above) <small>Receipt Per: <input type="checkbox"/> Person <input checked="" type="checkbox"/> Consaltee <input type="checkbox"/> Other (Specify)</small>		Name of Donor Market Street Fund & Wine Co. Duties Proprietor Aggregate Year-to-Date > \$ 500.00	Date Rec'd. 7/3/94 Amount of Rec'd. \$500.00
C. Full Name, Mailing Address and ZIP Code Lucy Middleman 2110 Pedman Road City, State ZIP <small>Receipt Per: <input type="checkbox"/> Person <input checked="" type="checkbox"/> Consaltee <input type="checkbox"/> Other (Specify)</small>		Name of Donor National Organization Inc. Duties Personal Director Aggregate Year-to-Date > \$ 500.00	Date Rec'd. 7/3/94 Amount of Rec'd. \$500.00
D. Full Name, Mailing Address and ZIP Code Howard Middleman (Name as above) <small>Receipt Per: <input type="checkbox"/> Person <input checked="" type="checkbox"/> Consaltee <input type="checkbox"/> Other (Specify)</small>		Name of Donor Middleman/Below Advertising Duties Executive Aggregate Year-to-Date > \$ 500.00	Date Rec'd. 7/3/94 Amount of Rec'd. \$500.00

Treat joint contributions as if they had been made individually.

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